



BEST **FOR**
ALL

We will set all students on a path to success.

Individualized Education Account (IEA): Account Holder Training

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Division of Federal Programs and Oversight



BEST FOR ALL

We will set all students on a path to success.

ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE
ACCESS TO A HIGH-QUALITY EDUCATION,
NO MATTER WHERE THEY LIVE

STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE
EQUIPPED TO SERVE THE ACADEMIC
AND NON-ACADEMIC NEEDS OF ALL
STUDENTS IN THEIR CAREER PATHWAYS

EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR
THE EDUCATION PROFESSION AND BE
THE TOP STATE TO BECOME AND REMAIN
A TEACHER AND LEADER FOR ALL

IEA Team and Contact Information



- IEA Team:
 - **Heather Anderson**, Director
 - **Marisa Hunter**, Program Specialist
 - **Shelley Johnson**, Special Projects Coordinator
- Contact the IEA Team:
 - IEA.Questions@tn.gov
 - (615) 253-3781

Please email any questions to
IEA.Questions@tn.gov.

- The IEA Team will compile all submitted questions and will disperse a “Question and Answer” (Q & A) document to all account holders, via email.





Agenda



- Introduction to the IEA Program
- Account Holder Responsibilities
- Assessment Verification
- IEA Funding
- Approved IEA Expenses
- Pre-Approvals
- Expense Reports
- Exiting the IEA Program



Introduction to the IEA Program



The Individualized Education Account (IEA) Program is:



- a school choice program for eligible students with qualifying disabilities;
- administered by the Tennessee Department of Education (department); and
- provides parents, guardians, and qualified students in grades K–12 with options for choosing the educational opportunities that best meet the individual student's unique needs through access to public education funds.

The Individualized Education Act

[T.C.A. § 49-10-1401](#)

- was signed into law by the Tennessee General Assembly in May 2015;
- the first IEAs were awarded in January 2017;
- the Tennessee State Board of Education (SBE) has approved rules, [Chapter 0520-01-11](#); and
- the department has developed implementation procedures for the IEA program.



Term of IEA

- A student who enrolls in the IEA Program will remain eligible for one contractual year **unless** one of the following occurs:

Student returns to a public school.

Student moves out of the state of Tennessee.

Student graduates from high school (including passing the GED or HiSET).

Student reaches 22 years of age before Aug. 15 of the next school year
(e.g.; a student cannot turn 22 years old on or before Aug. 15, 2022, to be enrolled for the 2022-23 contract year).

Student is removed from the IEA Program by the department.

Account Holder Responsibilities



Who is an IEA Account Holder?



- The IEA Account Holder can be a parent, legal guardian, or student who has reached the age of majority.
- An IEA Account Holder is the individual who:
 - submitted the IEA application and signed the IEA contract;
 - manages the IEA funds; and
 - is responsible for complying with all requirements of the IEA Program.
- There can only be one IEA account holder per account.
 - Account holders may update their Family Education Rights and Privacy Act (FERPA) release form to allow the IEA team to discuss a student's account with other specified individuals.

IEA Account holders commit to and acknowledge the following:

- Accept full legal responsibility for the education of the student, including obtaining necessary educational services.
- The student will have no individual entitlement to a Free Appropriate Public Education (FAPE).
 - Participation in the IEA Program has the same effect as a parental refusal to consent to the receipt of specially designed instruction and related services pursuant to the Individuals with Disabilities Education Act (IDEA) at 20 U.S.C. § 1414.
- The student's IEP is no longer in effect and the local educational agency (LEA) will not be required to provide accommodations or services listed in the IEP.
- Participating non-public schools are not required to provide special education services for the student.



IEA Account Holders must:

- Comply with all the state laws, rules, and procedures for the IEA Program;
- Provide an education for the student in at least the subjects of English language arts, mathematics, social studies, and science;
- Enroll the student in a non-public private or home school that meets the compulsory school attendance requirements in state law (T.C.A. § 49-6-3005);
- Research, review, and contract with participating non-public schools, approved therapists and/or tutors, or other providers, as needed;
- Submit quarterly expense reports and required receipts to the department; and
- Submit assessment verification to the department, if applicable.

Notifying the Department of Changes



- Account holders are also required to **notify the department with any changes** including, but not limited to, the following:
 - **Student transfers** to/from a participating non-public or home school
 - **Student moves** to another LEA of residence
 - **Student's legal name, home address, or legal status** changes
 - **Account holder's legal name or contact information** changes
 - **Student withdraws** from the IEA Program
 - **Student graduates** from high school or **ages out** of the IEA Program
 - **Student returns to public school**

Updating Account Holder and/or Student Information



- If, at any time, the information submitted in the application and/or contract changes, the account holder must report the changes by completing and submitting the [Account Holder and Student Information Update Form](#).
- If the address changes, the account holder must also upload both a proof of residency and a new W-9 form
 - within seven (7) calendar days of the change being effective.
 - Failure to provide this information to the department by the deadline will result in payment delays and may result in the suspension of the IEA account and/or removal of the student from the IEA Program.

Required Notice of Student’s Legal Status Change

- Once the student has reached the age of **majority (age 18)**, the student or the account holder who holds conservatorship or Power of Attorney (POA) for the student must submit documentation to the department within 45 days of the student turning the age of 18.
- This documentation **must explicitly state** that the attorney-in-fact (parent applicant) or conservator has the authority to make educational and financial decisions for the student regarding participation in the IEA Program.

Account Holder and Student Information Update Form

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Supporting Documents (Select one):

<ul style="list-style-type: none">▪ Notarized POA document that conforms with T.C.A. § 34-6-101, or	<ul style="list-style-type: none">▪ Signed Order of Conservatorship document that has been signed by the judge.
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Required Notice of LEA Change



- Each eligible student who participates in the IEA Program **must be counted in the enrollment figures for the LEA in which the student resides and is zoned to attend.**
- If a student enrolled in the IEA Program moves from one LEA to another, the account holder **must provide written notification** to the department, the IEA liaison of the LEA that the student has moved from, and the IEA liaison of the LEA the student has moved to, within seven (7) calendar days from the date the student's residence changed.
- The current LEA liaison list is located under the [Resources](#) section of the [IEA webpage](#).
- An account holder's failure to timely report a change in LEA residence will result in a delay of the next, and possibly future, IEA funding disbursements.

Required Notice of School Transfer



- Students enrolled in the IEA Program may transfer from one participating non-public school (including independent or umbrella home school) to another at any time during the academic year.
- If a student enrolled in the IEA Program transfers to or from a participating school in the IEA Program, the account holder must **notify the department within seven (7) calendar days** from the date the student was withdrawn from/enrolled in the participating school by completing and submitting the [*Notice of School Transfer Form*](#) and providing the supporting documentation requested on the form.
- Account holders must also **notify the IEA liaison of the LEA** in which the student resides if the student transfers from a home school to a private school or from a private school to a home school.

To renew an IEA for the following school year, the account holder must:

1. Submit a **Renewal Student Application** to the department, including all supporting documentation by the deadline posted on the IEA webpage.

- The IEA Renewal Student application window is projected to open on Feb 15, 2022, and close on May 15, 2022, at 3 p.m. CT;

2. **Submit a signed IEA Account Holder Contract** for the new contractual year, including all supporting documentation, to the department by the deadline posted on the IEA webpage.

- Completed contracts for the 2022-23 school year must be submitted to the department by June 24, 2022, at 3 p.m. CT; and

3. **Before August 1**, provide written notice to the IEA liaison of the LEA in which the student resides that the student is renewing the IEA.

- The account holder must also provide the department with written verification that this enrollment step was completed within the deadline (e.g., copy of email).

Annual Notice to The LEA Liaison



- Account holders are required to provide annual notice to their LEA Liaison that the student is participating in the IEA Program.
 - Account holders must also provide proof of this LEA notice to the department by **August 1** of each contract term (forward the email or CC IEA.Questions@tn.gov).
- A current ***LEA Liaison List*** is posted on the [Resources](#) tab of the IEA Webpage.

Assessment Verification



Assessment Requirement

- As required by state law, T.C.A. § 49-10-1403 (e), if a student is in grades 3–8, the account holder must submit verification to the department indicating that the student has taken
 - either a **nationally norm-referenced test(s)** approved by the department
 - or the **Tennessee Comprehensive Assessment Program (TCAP)** test(s), or any future replacements of the TCAP tests, in at least the subjects of mathematics and English language arts (ELA).
- Students with disabilities who would have participated in the **alternate assessment, as determined on the student's IEP** (active at the time of initial application to the IEA Program), are exempt from the assessment requirement.

Assessment Exemption Status

- Only those students for whom the IEP, active at the time of enrollment into the IEA Program, listed that the student would participate in the Tennessee Alternate Assessment, as shown in the example below, are exempt from this assessment requirement.

State/District Mandated Tests		
<input type="checkbox"/> Student will participate in the following state/district mandated assessment(s):		
<input type="checkbox"/> Achievement	<input type="checkbox"/> EOC	<input checked="" type="checkbox"/> Tennessee Alternate Assessment
<input type="checkbox"/> WIDA Access	<input type="checkbox"/> WIDA Access (Alternate)	
<input type="checkbox"/> ACT	<input type="checkbox"/> EXPLORE	<input type="checkbox"/> PLAN
District Assessment:		
<input type="checkbox"/> No Accommodations	<input type="checkbox"/> Accommodations	

- Decisions regarding a student's participation in the TCAP Alternate Assessment are made solely by the student's IEP team and no alternate nor abbreviated testing determinations may be made outside of an IEP meeting.

Assessment Verification

- The purpose of the assessment requirement for the IEA Program is for account holders to receive information regarding their student's academic progress.
- The department will not compile, track, or publicly release student assessment results.
- Student assessment results submitted to the department will only be reviewed to verify that the student has taken the required assessments.
- **Note:** *Grade levels for students participating in the IEA Program are in accordance with department records, not individual instructional levels or private school placements. As each student in the IEA Program is required to be registered with the LEA in which they reside, the student's grade level will be considered in accordance with such records.*

Assessment Options

- The assessment must be either a nationally norm-referenced assessment approved by the department **or** the TCAP assessment.
- Students who take the TCAP assessment, must take the regular TCAP (not the TCAP-Alt/portfolio) and will not be entitled to testing accommodations under the Individuals with Disabilities Education Act (IDEA).
- Account Holders are encouraged to make assessment decisions early in the school year to ensure that:
 - the school of choice can administer the test (the account holder must notify the LEA, non-public school, or testing site by Dec. 15 to request the test), and
 - account holders will be able to submit the score report to the department by established deadlines.

See Ch. 3 of the [*IEA Account Holder Handbook*](#) for a list of the approved norm-referenced assessment options.

Assessment Locations

Assessment	Private School Students	Home-School Students
TCAP tests (or any replacement tests)	Account holders may contact the student's private school to request that the test be ordered from the department. The private school will administer the test.	Account holders should contact the LEA with which the student is registered to schedule for the student to take the assessment.
Norm-Referenced Assessments	Account Holders should contact the student's private school to inquire if the school can order and administer the test. Depending on which test the account holder chooses, the test could be ordered directly from the testing company or administered through a local testing center.	Depending on which test the account holder chooses, the test could be ordered directly from the testing company or administered through a local testing center.

Assessment Verification Requirements

- Account holders must submit **annual verification** that students in grades 3–8 have completed one of the approved assessments **or** must submit **exemption verification** (e.g., copy of the Student's IEP page indicating participation in the Tennessee Alternate Assessment).
- **All account holders with students in grades 3–8** are required to submit the [Student Assessment Verification Form](#) to the department by **June 1, 2022, by 3 p.m. CT.**
 - If the student takes a norm-referenced assessment, the account holder must also submit copies of the student's assessment score report to the department by **June 1, 2022, by 3 p.m. CT.**
 - Failure to submit the [Student Assessment Verification Form](#) and Score Report (if applicable) will result in suspension of the IEA and may result in permanent removal of the student from the IEA Program.



What information is needed to complete the *Student Assessment Verification Form*?

- Name of the student
- Name of the assessment
- Date the assessment was administered
- Location where the assessment was administered (e.g., name of the school or testing center)



Assessment Score Report for Norm-Referenced Assessment

- If the student takes a norm-referenced assessment, the account holder must also submit a copy of the student's score report that includes all the following:
 - Name of the student
 - Name of the assessment
 - Date the assessment was administered
 - Location where the assessment was administered (e.g., name of the school or testing center)
 - Student's demonstrated progress on the assessment (e.g., the test score)
- To submit the score report, upload the score report to the [Student Assessment Verification Form](#).



IEA Funding



Access to IEA Funds

- Account holders will receive access to IEA funds (state and local public education funds) via a **debit card account**.
- The IEA Program is **direct payment only**. The Program will not reimburse account holders for any personal funds spent.
- Use of IEA funds must be for the **sole benefit of the participating student** for which the IEA account is established.
- Account holders with multiple students participating in the IEA Program will receive a debit card for each participating student.

Receipt of IEA Funding Disbursements

- IEA funding is disbursed, via the IEA debit card, in **quarterly payments** throughout the IEA contract year.
- The projected dates for the 2021-22 IEA funding disbursements are
 - listed in Ch. 7 of the [IEA Account Holder Handbook](#), and
 - posted on the “Key Dates” section of the [IEA webpage](#).



IEA Funding Amount



- The IEA Program is funded by the state's Basic Education Program (BEP) funding formula for Tennessee's K-12 public schools.
 - The funds generated by the BEP are divided into state and local (LEA) shares.
 - The maximum annual IEA award is equal to the per-pupil amount generated through the BEP for the LEA in which the student resides and is zoned to attend.
- The average annual IEA award is approximately \$7,200. This amount varies across LEAs.
- For a list of per pupil IEA awards by LEA, please select the "Per Pupil Funding Info" tab under the [Resources](#) section of the [IEA Webpage](#).

Guidelines for Use of IEA Funds

- IEA funds may only be used for approved educational expenses that meet the criteria in Ch. 5–6 of the [*IEA Account Holder Handbook*](#).
- No cash withdrawals, cash advances, or cashier's checks may be issued with the IEA debit card.
 - Any attempted cash withdrawal will result in an immediate suspension of the IEA account and is grounds for removal of the student from the IEA Program.
- All IEA fund expenditures must
 - be reported to the department within established deadlines, and
 - all invoices/receipts submitted with the required quarterly expense reports must match the quarter that the services are provided.

See Ch. 7 of the [*IEA Account Holder Handbook*](#) for detailed instructions on filling out expense reports.

IEA Funds – 50% Spending Requirement

- Account Holders are not required to spend the entire IEA sum each year.
- At least fifty percent (50%) of the annual IEA award amount must be spent on approved expenses by the deadline for submission of the last expense report of each contract year. [SBE Rule 0520-01-11-.04\(6\)](#)
 - **Deadline to spend 50% for the 2021-22 contract year is June 30, 2022.**
- If the Account Holder fails to meet the 50% requirement, the department will subtract the amount from the IEA disbursement in the following contract year.
- Up to 50% of the IEA funds not spent in the school year can roll over.
 - Any IEA funds (of the 50% allowable carry-over) not spent during the school year will remain in the student's IEA debit card account and account holders may use those funds on qualified expenses in subsequent school years if the student remains in the IEA Program.

**At least
50%
must be spent in
the current
contract year**

**Up to
50%
may be
carried over
to subsequent
contract years**

IEA Debit Card Refunds



- Account holders may not directly accept any payment, refund, or rebate of IEA funds from a provider of any goods or services for the participating student.
- Account holders must report any refunds of prepaid tuition, fees, items, and/or services to the IEA Program within 15 calendar days.
- All refunds must be returned by the school/provider directly to the IEA Program for credit to the student's IEA account within 15 calendar days.

See Ch. 4 of the [*IEA Account Holder Handbook*](#) for information related to refund procedures.

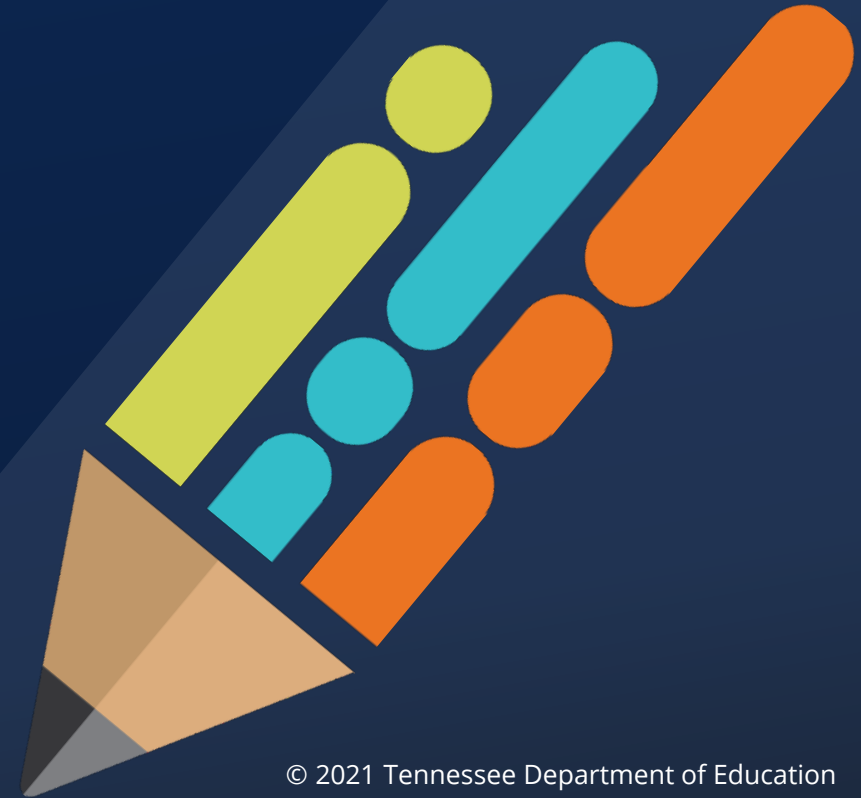
Misspent Funds

- The department has a zero-tolerance policy for misuse of IEA funding and will closely monitor the use of all IEA funds to ensure the funds are **spent only on approved expenditures**.
- The department will take the following actions if a determination has been made that an account holder has misspent IEA funds:
 - The department will notify the account holder that IEA funds were misspent.
 - If the account holder believes the funds were properly spent, the account holder will have 14 calendar days to submit an appeal following the procedures outlined in Ch. 2 of the [IEA Account Holder Handbook](#).
 - The department will withdraw funds directly from the IEA *or* withhold the amount of misspent funds from the student's next IEA disbursement. If no funds remain, the account holder will be required to repay the funds directly to the department.
 - The IEA debit card account may be suspended until all the misspent funds are repaid, and/or the student may be removed permanently from the IEA Program. **The next IEA payment will not be disbursed into the account until the misspent funds are repaid in full.**

Reminder about Misspent Funds

- In accordance with the state rules and procedures for the IEA Program, the department has the authority to freeze (suspend) funds in the debit card account, withdraw existing funds from the account, withhold funds from future disbursements, and/or close the account and permanently remove any participating student from eligibility for an IEA if the account holder fails to comply with the terms of the IEA agreement or applicable laws, rules or procedures, or misuses IEA funds.
- The account holder may appeal the department's decision regarding misspent funds following the appeal procedures outlined in Ch. 2 of the IEA Account Holder Handbook.

Approved IEA Expenses

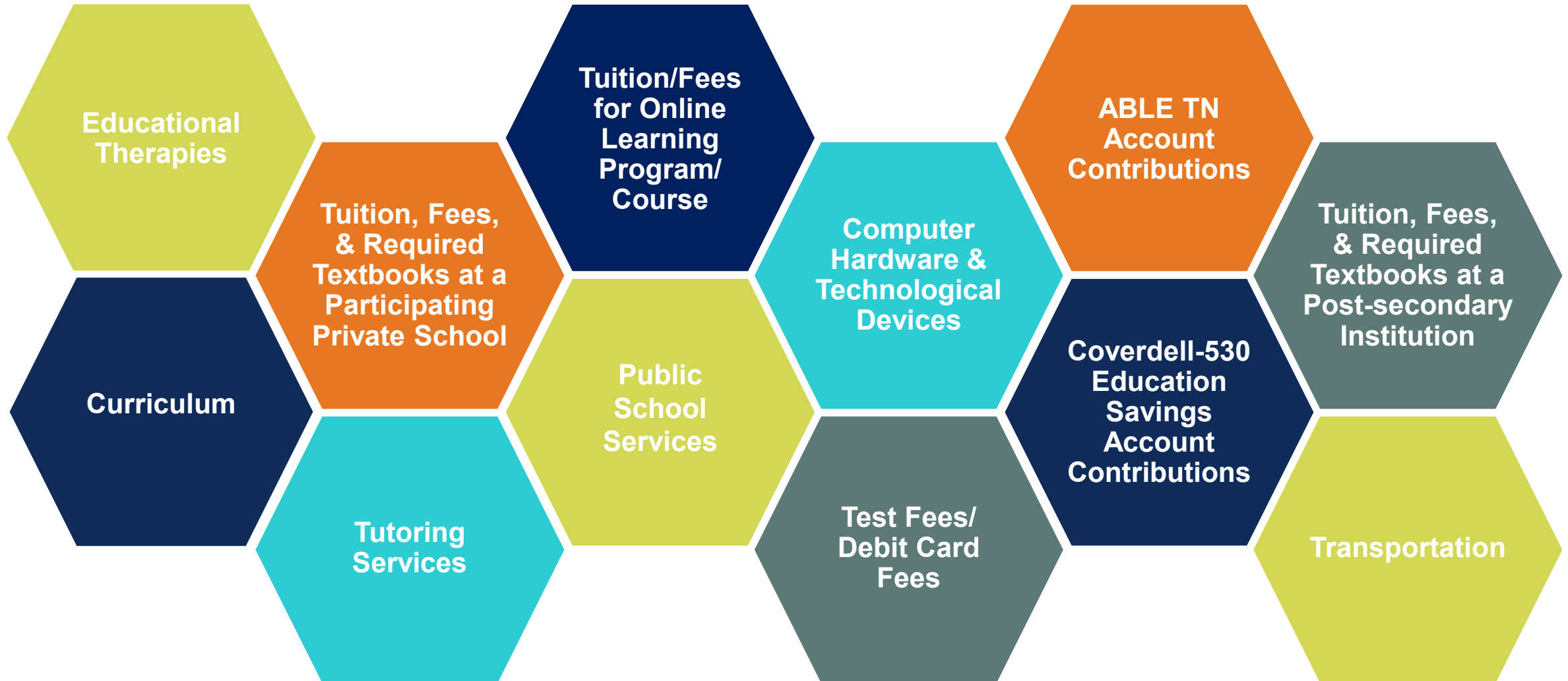


Approved Use of IEA Funds

- The IEA Act lists thirteen (13) expense categories for the approved use of IEA funds.
- All IEA expenses must be for the sole educational benefit of the student enrolled in the IEA Program.
- Some expenses require pre-approval before IEA funds can be used to pay for the expense.
- The IEA Program will not reimburse account holders for any personal funds spent.

See Ch. 5 and 6 of the [*IEA Account Holder Handbook*](#) for all approved uses of IEA funds.

IEA Approved Expense Categories



Tuition, Fees, and Required Textbooks at a Participating Private School

- Account holders may use IEA funds for tuition, fees, and/or required textbooks at an IEA participating school.
 - The private school must be listed on the department's approved list of IEA participating schools for the participating school year on the [IEA webpage](#).
 - Private schools seeking to participate must apply to the IEA Program and meet the qualifications outlined in the IEA Participating Private School Handbook.
- While tuition may be straightforward, many fees are not. **Many schools charge fees in areas that are not approved** by the IEA Program.
 - As a result, **all fees must be itemized** on individual receipts and listed on the IEA expense report each quarter.

See Ch. 5 and 6 of the [IEA Account Holder Handbook](#) for details.



Required Textbook Affidavit Form



- IEA funds may only be used to pay for textbooks which are *required* by participating schools.
- If a participating school requires the purchase of a textbook from a retail source, account holders must submit a [Participating School Required Textbook Affidavit Form](#) before the expense is reported in the quarterly expense report.
- Account holders are not required to submit a Textbooks Affidavit Form if the school is providing the textbook and is charging the account holder a textbook fee.

Tutoring Services

- Tutoring services are supplementary instruction in an academic subject area provided to support/enhance the primary instruction that a student receives in a lesson, course, or classes.
- Tutoring services are not the primary instruction; lessons and classes do not count as tutoring services.
- Before contracting for services, the account holder should verify that the chosen provider is able to accept and process payments for services using the IEA debit card.
- All tutoring services:
 - must be provided by an accredited individual or organization which meets the qualifications outlined in Ch. 6 of the [*IEA Account Holder Handbook*](#).
 - must be provided in the approved subject areas listed in Ch. 6.
 - require department approval prior to service date.

See Ch. 6 of the [*IEA Account Holder Handbook*](#) for details.

Educational Therapies



- Educational therapies are defined as individualized services designed to develop or improve academic performance through instructional and therapeutic techniques.
 - The therapy must be for the educational benefit of the participating student and provided by a therapist who meets the licensure requirements listed in Ch. 6 of the [*IEA Account Holder Handbook*](#).
- To use IEA funds to pay for educational therapy for a participating student, the therapy service must be provided by a therapist who meets the licensing requirements set by the State Board of Education and the department.

See Ch. 6 of [*IEA Account Holder Handbook*](#) for details.

Curriculum and Supplemental Materials

- Curriculum is defined as instructional educational materials for an academic course of study for a particular content area or grade level.
 - Supplemental materials are an approved expense *only if* they are required by the curriculum.
 - Account holders are required to provide evidence (submitted with the expense report) that the supplemental materials are required by the curriculum.
- Preapprovals are not required for the purchase of curriculum unless the curriculum is purchased as part of an online learning program or course.

See Ch. 5 of the [*IEA Account Holder Handbook*](#) for curriculum details.



Reselling Curriculum Materials



- It is unlawful for an account holder, or a third party, to financially benefit from the sale of any product purchased using funds distributed by the IEA Program.
- All IEA funds are solely approved for the educational use and benefit of a student enrolled in the IEA Program.
- Resale of items purchased with IEA funds is considered a violation of the IEA Account Holder Contract and as such may be referred to the Attorney General's Office for investigation and/or the student's removal from the IEA Program.
- Account Holders may, after a two-year period, donate used books and materials purchased with IEA funds to a public or private school, religious organization, or an individual family who is not enrolled in the IEA Program.

Computer Hardware/Technological Devices

- Account holders may use IEA funds to purchase computer hardware or technological devices approved by the department or a licensed treating physician.
- Computer hardware or other technological devices must meet one of the following criteria:
 - The technology is a required device for communication or physical access to instruction due to the adverse impact of the disability for which the student qualifies to receive an IEA; and/or
 - The technology allows a student to access instruction or instructional content.
- Any purchase of computer hardware or a technological device with IEA funds requires department approval *prior* to purchase.

See Ch. 5 of the [*IEA Account Holder Handbook*](#) for details.



Computer Hardware/Technological Device Restrictions

- Account holders may not use IEA funds to purchase internet services or *any* type of software.
- If IEA funds were used to purchase computer hardware or a technological device, account holders may not purchase the same or similar item with IEA funds until two calendar years have passed since the date the item was purchased.
 - For example, if the account holder purchased a laptop with IEA funds in the 2020-21 school year, the account holder will not be able to use IEA funds to purchase another laptop until the 2022-23 school year.
 - The department reserves the right to make exceptions to this procedure for reasons including, but not limited to, if the account holder provides sufficient documentation to prove that the original item purchased was stolen or was damaged to the point it could not be used.



Test Fees

- Account holders may use IEA funds to pay for the following:
 - Nationally standardized norm-referenced achievement tests
 - AP tests, IB tests, CTE exams
 - Any examinations related to college or university admission including:
 - ACT
 - SAT
 - PSAT

See Ch. 5 of the [*IEA Account Holder Handbook*](#) for details.

Tuition and Fees for Online Learning Program/Courses



- IEA funds may be used to pay for tuition and/or fees for a participating student's part-time enrollment in department-approved online learning programs and/or courses.
- IEA funds *cannot* be used to pay for a student's full-time enrollment in an online learning program/course *unless* the school providing the program/course is an [IEA Participating School](#).
- Account Holders must receive pre-approval before using IEA funds to pay for *any* online learning program or course.

Public School Services

- IEA funding may be used to pay for services provided through a contractual agreement between the account holder and an LEA, including individual classes and extracurricular programs.
- The LEA is not required to provide such services and has the right to refuse.
- Account holders must receive a complete paid (i.e., dated receipt) for all services, including part-time tuition, if relevant.

Reminder:

Enrolling a student in a public school (LEA) full time will result in termination from the IEA Program and a determination of misspent IEA funds that will require repayment for any IEA funds that were spent after the date of public school (re)enrollment.

Tuition, Fees, and/or Required Textbooks at a Postsecondary Institution

- Account holders may use IEA funds to pay for tuition, fees, and/or required textbooks at an eligible post-secondary institution for a student who meets the following criteria:
 - A student enrolled in the IEA Program may use IEA funds to pay for qualifying expenses for *dual enrollment* courses at an eligible post-secondary institution while still enrolled in an IEA-participating non-public or home school; *or*
 - A post-secondary student may be eligible to allocate saved IEA funds for eligible post-secondary expenses if the student:
 - was enrolled in the IEA Program during grade 12 and *graduated* from high school;
 - had *funds remaining* in an IEA at the time of graduation from high school; and
 - continued (*renewed*) participation in the IEA Program

See Ch. 5 of the [*IEA Account Holder Handbook*](#) for complete details.



Using IEA Funds for Dual Enrollment

- IEA funds can be used to pay for post-secondary tuition at an eligible post-secondary institution if the student is in grades K– 12 and takes classes at a post-secondary institution while they are still enrolled in either their K–12 private school or independent home school (i.e., dual enrollment).
- IEA funds could only be used to pay for tuition and services (e.g., classes) provided during the IEA contract term.
- All the student's records with the state (e.g., IEA Program), LEA (e.g., school district home school coordinator), any schools the student is attending (e.g., private and home schools), and any post-secondary institutions in which the student is dual enrolling would need to reflect that the student is in grades K–12 and not post-secondary.



Post-Secondary Fees & Required Textbook Affidavit Form



- Many institutions charge fees in areas that are not approved by the IEA Program.
 - All fees for which IEA funds are used must be itemized on individual receipts and listed on the IEA expense report each quarter.
- IEA funds may only be used to pay for textbooks which are required by a post-secondary institution.
 - If a participating school requires the purchase of a textbook from a retail source, account holders must submit a [Post-Secondary Institution Required Textbook Affidavit Form](#) before the expense is reported in the quarterly expense report.
 - Account holders are not required to submit a post-secondary Institution Required Textbooks Affidavit Form if the institution is providing the textbook and is charging the account holder a textbook fee.

See Ch. 5 of the [IEA Account Holder Handbook](#) for details.

Use of IEA Funds – Post-Secondary Higher Education



- Account holders may choose to save up to fifty percent (50%) of the annual IEA award every contract year until the participating student graduates from high school [including passing the Graduation Equivalency Development test (GED) or High School Equivalency Test (HiSET)] or exits the IEA Program for eligible post-secondary higher education expenses.
- Upon a participating student's graduation from high school, if funds remain in the IEA, and if the student chooses to enroll in an eligible post-secondary institution, the student may use the saved funds in the IEA to pay for tuition, fees, and/or required textbooks at an eligible post-secondary institution.
- Students who are enrolled full time in a post-secondary program after graduating from high school will *not* receive additional IEA payment disbursements.

See Ch. 8 of the [*IEA Account Holder Handbook*](#) for complete details on post-secondary options.

Transportation

- Account Holders may use IEA funds for transportation fees paid only to a commercial fee-for-service transportation provider (e.g., taxi or bus). This does not include private transportation by a parent, friend, or participating student.
- Transportation fees can only be used for transportation to/from
 - schools
 - educational providers (including tutors and therapists).
- Account Holders must submit receipts for any transportation expenses paid using IEA funds.
 - The receipt must show the address of the school/educational provider that the student is being transported from/to, and the total amount of IEA funds used to pay for the transportation.



Achieving a Better Life Experience (ABLE TN) Contribution



- ABLE TN is a savings program designed to help Tennessee residents with disabilities put aside money to pay for qualified expenses.
- IEA account holders may use IEA funds to make contributions to an ABLE TN account for the benefit of the student enrolled in the IEA Program.
- Up to \$15,000 may be contributed to an ABLE account on behalf of each student enrolled in the IEA Program each year.

For ABLE account information, please visit: <http://abletn.gov/IEA.html>.

ABLE TN Contribution Steps

- **Step 1:** Open an ABLE TN account following the instructions posted on <https://able.treasury.tn.gov>.
 - \$25 of personal funds are required to open an ABLE TN account. This account will end in “-01”.
- **Step 2:** Establish an ABLE IEA identification number to open an IEA ABLE TN account that ends in -02.
 - IEA funds *must* be deposited into an IEA ABLE TN account that ends in “-02”.
- **Step 3:** Complete the department’s [ABLE TN Contribution Request Form](#).
 - Once the completed ABLE TN request is received, the department will withdraw the amount of the contribution from the IEA debit card account and then send a check to the account holder’s address on file (address must match the W-9 form on file with the IEA Program).

See Ch. 7 of the [IEA Account Holder Handbook](#) for expense reporting instructions.

ABLE TN Contribution Steps

- **Step 4:** Receive the IEA ABLE contribution check from the department and deposit the funds into the IEA portion of the student's ABLE TN account.
 - Account holders must deposit the funds into the ABLE account (ending in "-02") within 10 business days after receiving the IEA check.
 - Any ABLE funds that are received and are not deposited into the ABLE account will be considered misspent and may be the basis for removal from the IEA Program.
- **Step 5:** Report the ABLE TN contribution on the next [*IEA Expense Report Form*](#) and upload a copy of the deposit confirmation from the Tennessee Department of Treasury and/or the ABLE statement as the receipt.
 - The receipt must show that the funds have been deposited into the IEA portion of the ABLE TN account.
 - If you do not receive the check from the department in time to deposit it within the same reporting period in which the request was submitted, you will need to report the contribution on the following expense report.
 - For example: If you submit this form on September 15, 2021, and the Q1 reporting period ends on September 30, 2021, you will not receive the contribution check in time to deposit it within the Q1 expense reporting period. You will need to deposit the check, then report the expense on the Q2 expense report as the date of deposit falls within the Q2 reporting period.

ABLE TN Reminders

- Recurring ABLE TN contributions that are in the full amount of the IEA payment disbursement will end on June 30 of each contract period.
 - Account holders are required to submit a new ABLE TN contribution form *each contract year* to reestablish recurring contributions for deposits of the full amount of IEA funds. If the recurring contribution amount is not for the full amount of the IEA payment disbursement, the account holder will *not* be required to submit a new ABLE contribution form each contract year.

530 Coverdell - Education Savings Contribution



- A 530 Coverdell Education Savings Account is a tax-deferred trust for future educational expenses for students with disabilities.
- An account holder may contribute up to \$2,000 annually to a 530 Coverdell account on behalf of each student enrolled in the IEA Program.

For Coverdell account information, please visit: <https://www.irs.gov/taxtopics/tc310/>.

530 Coverdell Contribution Steps



- **Step 1:** Open a Coverdell account at a financial institution of your choosing. Guidelines are posted on <https://www.irs.gov/taxtopics/tc310/>.
- **Step 2:** Complete the department's [*IEA Coverdell Contribution Request Form*](#).
 - The account holder must submit with this form documentation from the financial institution which lists that the 530 Coverdell ESA is opened in the IEA account holder's name and that the student enrolled in the IEA Program is listed as the beneficiary.
 - Once the completed IEA Coverdell form is received, the department will withdraw the amount of the contribution from the IEA debit card and then send a check to the account holder's address on file (address must match the W-9 form on file with the IEA Program).

Coverdell Contribution Steps



- **Step 3:** Receive the IEA Coverdell contribution check from the department and deposit the funds into the Coverdell education savings account at the chosen financial institution.
 - Account holders must deposit the funds into the Coverdell account within 10 business days after receiving the IEA check.
 - Any Coverdell funds that are received and are not deposited into the Coverdell account will be considered misspent and may be the basis for removal from the IEA Program.
- **Step 4:** Report the Coverdell contribution on the next [IEA Expense Report Form](#) and upload a copy of the deposit confirmation from the financial institution as the receipt.
 - The receipt must show that the funds have been deposited into the Coverdell account.

See Ch. 7 of the [IEA Account Holder Handbook](#) for expense reporting instructions.

ABLE-TN or Coverdell Account Reminder

If an account holder chooses to open either an ABLE-TN or Coverdell account in order to meet the statutory 50% spending requirement for the contract year, requests to open such accounts must be received by the department no later than 30 days prior to submission of the final expense report of the contract year in order to allow time for the account holder to receive and deposit the funds and then provide proof of deposit submitted with the final expense report.

Debit Card Fees



- There are currently no debit card fees for the IEA Program required by the debit card company.
 - However, if a merchant or provider charges a debit card processing fee for using the IEA debit card, the account holder must include the fee (with the cost of the approved expense) on the expense report.
 - For example: if a participating school charged a \$10 debit card processing fee on a \$1,000 tuition charge, the account holder would report \$1,010.00 under “Tuition and Fees at a Participating School” on the expense report.

Pre-Approvals



Required Pre-Approvals

- Use of IEA funds for the following expense categories requires department approval prior to purchase:
 - Required textbooks at a participating school
 - Required textbooks at a post-secondary institution (dual enrollment)
 - Tutoring services
 - Educational therapies
 - Computer hardware & technological devices
 - Online learning program/courses
 - ABLE TN savings account contributions
 - Coverdell educational savings account contributions

See Ch. 5 and 6 of the *IEA Account Holder Handbook* for details.

Required Pre-Approvals: Basic Instructions

Step 1

- Research the item or service and verify that it meets the definition and department requirements for that area, as explained in the [IEA Account Holder Handbook](#).

Step 2

- Fill out the appropriate pre-approval form for each item, attach all relevant info, and submit the form to the department. Information and links to specific pre-approval forms are listed on the next slide and in Ch. 5 and 6 of the IEA Handbook.

Step 3

- Allow 5 business days for the department to review the pre-approval form. The department will email the account holder to provide the approval status.

Step 4

- After purchasing the approved item, list the expense on the expense report for the quarter in which the item was purchased, include all relevant receipts, and submit to the department within established deadlines.

Pre-Approval Forms

- Please review the [IEA Account Holder Handbook](#) for detailed instructions for items that require department approval prior to purchase.
- Required pre-approval forms:
 - [Participating Schools Required Textbooks Affidavit Form](#)
 - [Post-secondary Institution Required Textbooks Affidavit Form](#)
 - [Educational Therapies and Services Preapproval Form](#)
 - [Tutoring Services Preapproval Form](#)
 - [Tutoring Services Facility Preapproval Form](#)
 - [Computer Hardware and Technological Device Pre-Approval Request Form](#)
 - [Online Learning Program/Course Pre-Approval Request Form](#)
 - [ABLE TN Contribution Request Form](#)
 - [Coverdell Contribution Request Form](#)

What information is needed for the *Participating School Required Textbook Affidavit Form*?

- Name of participating school/postsecondary institution
- Textbook information
 - Name of textbook, course for which book is required, publisher of book, date of publication, and the direct web link to a webpage describing the textbook
 - Attach documentation showing textbook is required by the school (e.g., syllabus, fee schedule, letter from administration)



What information is needed for the *Tutoring Services Preapproval Agreement Form*?

- Tutoring subject area
- Tutor's information and licensing credentials
 - Contact information
 - Teaching license information (if applicable)
 - Supporting documentation if tutor does not hold a valid TN teaching license:
 - National board certificate, praxis score report, college transcript or diploma, and/or a copy of an out-of-state teaching license
- **Providers must meet the qualifications set by State law** ([T.C.A. § 49-10-14](#)), [SBE Rule](#) and procedures as described in Ch. 6 of the [IEA Account Holder Handbook](#).
- The account holder must certify that the tutor has **completed a criminal background check** pursuant to [SBE Rule 0520-01-11](#).



What information is needed for the *Educational Therapies and Services Preapproval Agreement Form* ?

- Provider's information and licensing credentials
 - License/Certification number
 - License/Certification type
 - Name of educational therapy
 - Description of the therapy's educational purpose
- **Providers must meet the qualifications set by State Law** ([T.C.A. § 49-10-14](#)), [SBE Rule](#) and procedures as described in Ch. 6 of the [IEA Account Holder Handbook](#).
 - The account holder must certify that the therapist has **completed a criminal background check** pursuant to [SBE Rule 0520-01-11](#).



Tutoring or Educational Therapy Services

Pre-Approvals Reminder

- Pre-approvals for tutoring or educational therapy services are only valid until the provider's license expiration date and/or the last date of the IEA contractual year; the date of expiration will be included in the approval notice from the department.
- The department requires that updated preapprovals for tutors and therapists be submitted to the department at the *beginning* of each contract year if the account holder wishes to continue services by a specific provider who was approved in a previous contract year.

What's needed for the *Computer Hardware and Technological Device Pre-Approval Request Form*?

- Computer hardware/technological device information
 - Name of computer hardware/technological device
 - Description of its educational purpose
 - Link to webpage that provides a description of the computer hardware or technological device
- Licensed treating physician information (for optional physician form)
 - Student name
 - Physician information:
 - Physician license
 - Physician contact information
 - Physician's signature



What information is needed for the *Online Learning Program/Course Pre-Approval Request Form*?

- Name of the online learning program/course
- Name of the organization/school/vendor providing the online learning program/course
- Author/publisher of the program/course
- Direct web link to a web page that provides a description of the online learning program/course
 - The name of the online learning program/course on the webpage must match what is listed on the required pre-approval form.



Expense Reports



Expense Reports

- State law and the IEA Account Holder Contract require that account holders submit quarterly expense reports and receipts for ***all*** purchases made with IEA funds.
- Account holders must submit quarterly expense reports to the department by the deadlines posted on the *Key Dates* section of the [IEA webpage](#).
 - The [IEA Expense Report Form](#) must include all IEA expenditures made during the expense reporting period.
 - If an expense is not reported on the expense report, it will be considered a misuse of funds.
 - The department will suspend and may close an IEA if the account holder fails to submit a complete expense report with receipts by the deadline.



Expense Reports

- Once the department receives the [IEA Expense Report Form](#), the department will review all expenditures and coordinating receipts in order to reconcile for the next IEA payment disbursement.
 - Please allow up to 45 calendar days for the department to review the expense report.
 - The IEA team will contact the account holder If additional information is needed to verify that the IEA funds were spent in accordance with state law, rules, and procedures.
 - The next IEA payment will not be disbursed until the department approves the Expense Report Form.

Expense Reports

- If the account holder has spent zero IEA funds in a quarter, a signed expense report must still be submitted, indicating in the “Additional Comments” section of the expense report that zero dollars were spent in that quarter.
- All expenses listed on an [IEA Expense Report Form](#) should only reflect funds that are charged to the IEA debit card or funds that are contributed to an ABLE TN or Coverdell savings account.
 - Personal funds spent on educational expenses should not be included on the expense report.
 - The IEA Program is direct payment only.
 - The IEA Program will not reimburse account holders for any personal funds spent.

See Ch. 7 of the [IEA Account Holder Handbook](#) for detailed expense reporting instructions.

Expense Report 2021-22 Deadlines

Quarter	Expense Reporting Period	Expense Report Due Date (due by 3 p.m. CT 4 p.m. ET)
1	July 1 – Sept 30	Oct 1
2	Oct 1 – Dec 31	Jan 1
3	Jan 1 – March 31	April 1
4	April 1 – June 30	June 30

Attention RENEWAL Account Holders: As the Q4 reporting period ended on May 7, 2021, for the 2020-21 contract year, you must report **ANY** expenditures made on or after May 8, 2021, on the Q1 expense report for the 2021-22 contract year. For assistance, contact IEA.Questions@tn.gov.

Receipts

- All submitted receipts/invoices must include the following information:
 - Date of purchase
 - Name of provider/vendor (e.g., store name, name of the tutor/therapist who provided services to the student, etc.)
 - Description of item or service purchased (e.g., type of therapy provided, itemized list of fees for private school, etc.)
 - Amount of purchase
- All invoices must have a zero balance or documentation showing that the invoice was paid.
- Bank account statements do not qualify as receipts.
 - Account holders are encouraged to save digital copies of all receipts.



Expense Report Instructions

- Account holders must complete all fields in each applicable expense section of the [*IEA Expense Report Form*](#).
 - If all fields for a listed expense are not completed, the form will be considered incomplete.
- Any refunds must be reported in the “Additional Comments” section of the expense report and documentation substantiating the return must be submitted with the expense report.
- Complete instructions and examples for how to report each IEA expense on the expense report are listed in Ch. 7 of the [*IEA Account Holder Handbook*](#).



Expense Reporting – Tuition, Fees, and Required Textbooks at a Participating Private School

If an account holder used IEA funds to make a payment to a participating private school for tuition, fees, and/or required textbooks, all the following must be included on the expense report:

- Name of the IEA participating school
- Itemized description/list of tuition and fees (e.g., class names, fee type)
- Date of service (e.g., dates for which tuition covered)
- Date of purchase
- Amount paid for the quarter with the IEA debit card

Expense Reporting – Tuition, Fees, and/or Required Textbooks at a Participating Private School

- Include only the amount charged on the IEA debit card.
 - If fees were charged by the private school, account holders must submit an itemized receipt that includes the cost of the fee and a description of the fee (e.g., registration fees, test administration fees, etc.).
- Along with the expense report, the account holder must submit a completed (detailed) invoice from the school. If the expense is for tuition, the receipt must state 'tuition'.
 - All fees must be itemized on the receipt (i.e., listed individually).

Expense Reporting – Required Textbooks at a Participating Private School

- If an account holder uses IEA funds to pay for textbooks required by the private school, the account holder must submit a [Participating Schools Required Textbook Affidavit Form](#) before the expense report is submitted and must list the required textbook expenses in the appropriate category on the expense report for the reporting period in which the funds were spent.
- The [Participating Schools Required Textbook Affidavit Form](#) must list the following:
 - Name of the IEA participating school
 - Name of the required textbook
 - Amount of purchase
 - Date the textbook affidavit form was submitted
 - Date of purchase

Expense Report Example

Tuition for a Participating Private School	
Participating School Name:	<i>ABC Private School</i>
Tuition Amount:	<i>\$3,290.15</i>
Months for which the tuition covered:	<i>(list months)</i>
Date of Purchase:	<i>mm/dd/yyyy</i>
Fees for a Participating Private School	
Participating School Name:	<i>ABC Private School</i>
Fee Description:	<i>Science Lab fee</i>
Fee Amount:	<i>\$100.00</i>
Date of Purchase:	<i>mm/dd/yyyy</i>
Textbook REQUIRED by a Participating School	
Participating School Name:	<i>ABC Private School</i>
Textbook Name:	<i>Volunteer Reading</i>
Amount:	<i>\$89.00</i>
Date the <i>Required Textbook Affidavit Form</i> was submitted:	<i>mm/dd/yyyy</i>
Date of Purchase:	<i>mm/dd/yyyy</i>

Expense Reporting - Tutoring Services

If an account holder used IEA funds to pay for tutoring services, all the following must be included on the expense report:

- Name of the tutor
- Name of the tutoring facility (if applicable)
- Date [Tutoring Services Pre-Approval & Agreement Form](#) was approved by the department
- Date(s) of services
- Date of purchase (i.e., date the services were paid for)
- Total amount of IEA funds used to pay for the tutoring services

Expense Reporting – Tutoring Services

- Account holders must submit a [Tutoring Services Pre-Approval & Agreement Form](#) to the department and receive approval *before* IEA funds may be used to pay for tutoring services.
 - The name of the provider (e.g., tutor or tutoring facility) on the receipt who is providing the services must be the same provider's name that is listed on the receipt and expense report.
- Along with the expense report, the account holder must submit a completed (detailed) invoice from the tutor or tutoring facility.
 - The total amount paid must match the amount charged to the IEA debit card.
 - If an account holder pre-pays for tutoring services, the account holder must report the amount pre-paid on the expense report for the quarter that the IEA funds were spent and include a receipt detailing when the services were rendered.

Expense Report Example

Tutoring Services	
Tutor Name:	Susie Jones
Tutoring Facility Name::	XYZ Tutoring Center
Date the Tutoring Services Pre-Approval & Agreement Form was approved by the department:	mm/dd/yyyy
Total Amount:	\$1,500.00
Date(s) of Purchase:	mm/dd/yyyy
Date(s) of Service:	mm/dd/yyyy

Expense Reporting - Educational Therapy

If an account holder used IEA funds to pay for educational therapy services, all the following must be included on the expense report:

- Name of the therapist
- Name of Business/Organization (if applicable)
- Date that the [Educational Therapies and Services Pre-Approval & Agreement Form](#) was approved by the department
- Date of service(s)
- Date of purchase (i.e., date the services were paid for)
- Total amount of IEA funds used to pay for the therapy services

Expense Reporting – Educational Therapy

- Account holders must submit the [Educational Therapies and Services Preapproval Agreement Form](#) to the department and receive approval *before* therapy services are provided and *before* IEA funds are used to pay for the services.
 - The department does not pre-approve therapy organizations, only individual therapists, so the name of the therapist listed on the pre-approval form must be the same provider's name that is listed on the receipt and expense report.
- Along with the expense report, the account holder must submit a completed (detailed) invoice from the therapist.
 - The total amount paid must match the amount charged to the IEA debit card.
 - If an account holder pre-pays for tutoring services, the account holder must report the amount pre-paid on the expense report for the quarter that the IEA funds were spent and include a receipt detailing when the services were rendered in the expense report for that quarter.

Expense Report Example

Educational Therapy Services	
Therapist Name:	Dr. John Smith
Name of Business/Organization (if applicable):	Volunteer Therapy, Inc.
Date the Educational Therapies and Services Preapproval Agreement Form was approved by the department:	mm/dd/yyyy
Total Amount:	\$1,500.00
Date(s) of Purchase:	mm/dd/yyyy
Date(s) of Service:	mm/dd/yyyy

Expense Reporting – Curriculum

If an account holder used IEA funds to purchase curriculum, all the following must be included on the expense report:

- Name of the curriculum
- Link to a webpage that provides a description of the curriculum
- Subject area
- Date of purchase
- Total amount spent on curriculum

Expense Report – Curriculum Supplements

- Account holders may use IEA funding to purchase supplemental materials *only if* the supplemental material is *required* by the curriculum.
 - If the account holder purchased supplemental materials, the following information would also need to be reported on the expense report:
 - Itemized list of the name(s) of supplemental materials required by the curriculum
 - List of link(s) to webpage(s) that describes the supplemental materials
 - Link to webpage that shows the curriculum requires the supplemental materials
 - List of date of purchase of each supplemental material
 - Total amount spent on supplemental materials
- Along with the expense report, account holders must submit an itemized receipt for *all* curriculum and/or supplemental purchases.

Expense Report Example

Curriculum	
Name of Curriculum:	<i>ABC Algebra Basics</i>
Link to webpage that describes the curriculum:	<i>http://abcalgebrabasics.com</i>
Subject Area:	<i>Algebra</i>
Date of Purchase:	<i>mm/dd/yyyy</i>
Total amount spent on curriculum:	<i>\$450.98</i>
Curriculum – Supplemental Materials	
Name of Supplemental Material Required by the Curriculum:	<i>ABC Algebra Workbook</i>
Link to webpage that describes the Supplemental Material:	<i>http://abcalgebrabasics.com/ABCworkbook</i>
Date of Purchase of Supplemental material:	<i>mm/dd/yyyy</i>
Total amount spent on the Supplemental Material:	<i>\$450.98</i>

Expense Reporting - Computer Hardware and Technological Devices

If an account holder used IEA funds to purchase a computer hardware/technological device, all the following information must be included on the expense report:

- Name of the computer hardware/technological device
- Date the department approved the [Computer Hardware and Technological Device Pre-Approval Request Form](#)
- Date of purchase
- Total amount of IEA funds used to pay for the computer hardware/technological device

Expense Report Example

Computer Hardware/Technological Devices	
Name of Computer Hardware/Technological Device:	ABC 17" Laptop
Date the department approved the Computer Hardware and Technological Device Pre-Approval Request Form :	mm/dd/yyyy
Date of Purchase:	mm/dd/yyyy
Amount:	\$429.99

Expense Reporting – Test Fees

If an account holder used IEA funds to pay for approved tests and/or test fees, all the following must be included on the expense report:

- Name of test
- Date of purchase
- Name of the company the assessment was purchased from and/or who administered the assessment
- Total amount of IEA funds used to pay for the test fees

Expense Report Example

Test Fees	
Name of Test:	ACT
Name of the company the test was purchased from:	mm/dd/yyyy
Name of facility/test site that administered the test:	Volunteer Testing, Inc.
Date of Purchase:	mm/dd/yyyy
Total Amount:	\$100.00

Expense Reporting – Tuition, Fees, and Required Textbooks for Online Learning Programs/Courses

If an account holder used IEA funds to make a payment to pay for tuition/fees for an online learning program or course, all the following must be included on the expense report:

- Name of the private school/organization/company providing the program/course
- Online program/course name
- Date of purchase
- Amount paid for the quarter using the IEA debit card
- Date the [Online Learning Program/Course Pre-Approval Form](#) was approved by the department

Expense Report Example

Tuition/Fees for Online Learning Course/Program	
Name of the Private School/Program/Organization Providing the Program/Course:	ABC Online School
Online Program/Course Name:	Volunteer Algebra I Online Course
Date of Purchase:	mm/dd/yyyy
Total Amount:	\$150.00
Date the Online Learning Program/Course Pre-Approval Form was approved by the department (if applicable):	mm/dd/yyyy

Expense Reporting - Public School Services

If an account holder used IEA funds to pay for public school services, all the following must be included on the expense report:

- Name of the public school
- Name of the public school district (LEA)
- Description of the service/fee
- Date of purchase
- Amount paid with the IEA debit card

Expense Report Example

Public School Services	
Name of the Public School:	<i>Washington High School</i>
Name of the Public School District (LEA):	<i>Washington County</i>
Description of the Service/Fee:	<i>Tuition for Chemistry I course for fall semester (year)</i>
Date of Purchase:	<i>mm/dd/yyyy</i>
Total Amount:	<i>\$1,000.00</i>

Expense Reporting – Tuition, Fees, and Required Textbooks at a Post-Secondary Institution

If an account holder used IEA funds to make a payment to an eligible post-secondary institution for tuition, fees, and/or required textbooks, all the following must be included on the expense report:

- name and address of the post-secondary institution;
- name of the accrediting organization;
- itemized description/list of tuition and fees (e.g., class names, fee type);
- date of purchase; and
- amount paid for the quarter with your IEA debit card

Expense Report Example

Tuition for a Post-Secondary Institution	
Post-secondary Institution Name:	ABC College
Post-secondary Institution Address:	123 IEA Lane Nashville, TN 37345
Is the institution private or public?	Public
Itemized Description/List of Tuition and Fees (e.g., class names, fee type):	Tuition for Algebra I course for Fall semester (year)
Total Amount:	\$3,290.15
Date of Purchase:	mm/dd/yyyy
Textbook REQUIRED by a Post-Secondary Institution	
Post-secondary Institution Name:	ABC College
Textbook Name:	Algebra I
Total Amount:	\$159.00
Date of Purchase:	mm/dd/yyyy
Date the Post-secondary Institution Required Textbook Affidavit Form was Submitted:	mm/dd/yyyy

Expense Reporting - Transportation Services

If an account holder used IEA funds to pay for transportation expenses, all the following must be included on the expense report:

- Name of transportation provider (avoid vague terms such as “bus” or “taxi service.”)
- Destination name (e.g., name of provider, name of school)
- Date of transportation
- Total amount of IEA funds used to pay for the transportation

Expense Report Example

Transportation Services	
Name of Transportation Provider:	<i>Nashville MTA</i>
Date of Purchase:	<i>mm/dd/yyyy</i>
Destination:	<i>ABC Private School</i>
Total Amount:	<i>\$58.50</i>

Expense Reporting – ABLE TN Contributions

If an account holder used IEA funds to contribute to an ABLE TN savings account, all the following must be included on the expense report:

- ABLE account number
- Date the [ABLE TN Contribution Request Form](#) was approved by the department
- ABLE IEA identification number
- Date(s) of contribution(s)
- Total amount of IEA funds contributed to the account during that quarter

Expense Report Example

ABLE TN Contributions	
Date the ABLE TN Contribution Request Form was approved by the department:	<i>mm/dd/yyyy</i>
<i>Last Five Digits of the ABLE Account Number:</i>	<i>56789</i>
<i>ABLE IEA Identification Number:</i>	<i>12345</i>
<i>Date(s) of Contribution(s):</i>	<i>mm/dd/yyyy, mm/dd/yyyy</i>
<i>Total Amount of ABLE Contribution(s) this Quarter:</i>	<i>\$1,000.00, \$500.00</i>

Expense Reporting – Coverdell Contributions

If an account holder used IEA funds to contribute to a Coverdell savings account, all the following must be included on the expense report:

- Name of financial institution
- Date the [IEA Coverdell Contribution Request Form](#) was approved by the department
- Last five digits of Coverdell account number
- Date(s) of contribution(s)
- Total amount of IEA funds contributed to the account during that quarter

Expense Report Example

530 Coverdell ESA Contributions	
Financial Institution Name:	ABC Bank
Last Five Digits of Coverdell Account Number:	12345
Date the IEA Coverdell Contribution Request Form was approved by the department:	mm/dd/yyyy
Date(s) of Contribution(s):	mm/dd/yyyy, mm/dd/yyyy
Total Amount of Coverdell Contribution(s) this Quarter:	\$1,000.00, \$500.00

Expense Report – Debit Card Fees

- There are currently no debit card fees for the IEA Program required by the debit card company.
 - However, if a merchant or provider charges a debit card processing fee for using the IEA debit card, the account holder must include the fee (with the cost of the approved expense) on the expense report.
 - For example: if a participating school charged a \$10 debit card processing fee on a \$1,000 tuition charge, the account holder would report \$1,010.00 under “Tuition and Fees at a Participating School” on the expense report.

Debit Card Fees for Using the IEA Debit Card	
Description of Fee:	<i>Debit Card Processing Fee</i>
Amount (must include any taxes, shipping & handling fees, and any additional processing fees)	<i>\$10.00</i>
Date of purchase for which fee was charged:	<i>mm/dd/yyyy</i>

Reporting Disallowed Expenses

- If an account holder uses IEA funds to pay for non-approved expenses, the expenses are considered a misuse of funds.
- In this case, the account holder should:
 - immediately notify the department at IEA.Questions@tn.gov, and
 - the account holder must report such expenses in the "Disallowed Expenses" section of the expense report for the quarter in which the funds were spent.
- In addition, the non-approved expenses must be repaid following the process outlined in Ch. 4 of the [IEA Account Holder Handbook](#).
- Pursuant to the rules of the State Board of Education, and in accordance with the procedures of the department, an account holder who misuses IEA funds is subject to removal from the IEA Program.

See Ch. 7 of the [IEA Account Holder Handbook](#) for complete details on Disallowed Expenses.

Reporting Disallowed Expenses

If an account holder used IEA funds to pay for disallowed expenses, all the following must be included on the expense report:

- Description of the expense
- Date of purchase
- Date the account holder reported the misuse of funds to the department (notifications must be emailed to IEA.Questions@tn.gov)
- Total amount of misused IEA funds

Expense Report Example

Disallowed Expenses	
Expense description:	<i>ABC Zoo Admission Ticket</i>
Amount (must include any taxes, shipping & handling fees, and any additional processing fees)	<i>\$35.00</i>
Date of purchase:	<i>mm/dd/yyyy</i>
Date of notification to the department via email IEA.Questions@tn.gov	<i>mm/dd/yyyy</i>

Reminder about Failure to Submit Expenses

- In accordance with the state rules and procedures for the IEA Program, the department has the authority to freeze (suspend) funds in the debit card account, withdraw existing funds from the account, withhold funds from future disbursements, and/or close the account and permanently remove any participating student from eligibility for an IEA if the Account Holder fails to submit timely expense reports with receipts that account for all expenditures of IEA funds.

Exiting the IEA Program



Exiting the IEA Program

- A student may exit the IEA Program in one of four ways:

Voluntary Withdrawal –

the account holder chooses to withdraw the student from the IEA Program

Involuntary Removal by the Department –

the student is removed from the IEA Program by the department

Non-Renewal of the IEA –

the account holder chooses not to submit an IEA renewal student application or renew the IEA Account Holder Contract for the next school year

Completion of the IEA Program –

the student exits the IEA Program because he/she graduates from high school (including passing the GED or HiSET) or attains 22 years of age by August 15, whichever occurs first

Exiting the IEA Program – LEA Notification

- If the student exits the IEA Program for any reason, the account holder must notify the IEA liaison of the LEA in which the student resides to provide notice that the student has exited the IEA Program.

Voluntary Withdrawal

- An account holder may voluntarily withdraw a student from the IEA Program at any time during the contractual year.
- To withdraw, the account holder must:
 - complete and submit an [IEA Student Withdrawal Form](#) to the department;
 - complete and submit a [Final Expense Report](#), with all required receipts within 10 business days of the withdrawal date; *and*
 - notify the [LEA Liaison](#) of the LEA in which the student resides to provide notice that the student has exited the Program.
- Any use of IEA funds after the date of the student's withdrawal from the IEA Program is a misuse of funds.



Things to Consider Before Withdrawing

- **The IEA Program has one enrollment application window each school year.**
 - If a student is withdrawn from the IEA Program, the student would be ineligible to enroll back into the IEA Program until the following school year, at which time the student would be considered a “New Student” and would be required to reapply *and* meet all IEA eligibility requirements at the time of application.
- If a student withdraws from the IEA Program and re-enrolls in an LEA, the student will be placed in general education and **the student will not have an active IEP** because the IEP became inactive when the student withdrew from public school and enrolled in the IEA Program.
 - Upon re-enrolling the student in public school, the parent will need to submit, in writing, a request to the LEA for an evaluation for eligibility for special education and related services pursuant to IDEA.
 - The LEA must treat the request as a request for an initial evaluation under 34 C.F.R. § 300.301.

What information is needed to complete the IEA Student Withdrawal Form?

- Date of withdrawal from the IEA Program
- New school information
 - type of school (private, public, independent home school)
 - name of new school
 - date of enrollment in new school
- Refund information, if applicable
- Official withdrawal documentation from the previous school



Involuntary Removal from the IEA Program by the Department

- Pursuant to [SBE Rule 0520-01-11](#), the department may permanently remove any student from the IEA Program if the account holder fails to comply with the terms of the IEA Account Holder Contract or applicable laws, rules or procedures of the Program.
- If the department makes a determination to remove a student from the IEA Program, the department will:
 - notify the account holder that the student is being removed from the IEA Program;
and
 - remove the funds in the IEA account and provide no further funding disbursements.
- The account holder may appeal this decision within 10 business days of receipt of the notice of removal.



Students may be removed from the IEA Program for reasons including, but not limited to:

- Misuse of IEA funds
- Failure to submit expense reports and all required supporting documentation (e.g., receipts) by the deadlines set by the department
- Failure to report all expenditures of IEA funds following the requirements set by the department
- Full-time enrollment in a public school, including public charter schools and public virtual education programs
- Failure to provide for a participating student's instruction in the areas of English language arts, mathematics, social studies, and science
- Failure to submit assessment verification to the department
- Failure to spend the required 50% by the deadline set by the department
- Providing false information to the IEA Program
- Fraudulent activity



Non-Renewal of the IEA

- Account holders may choose *not* to renew the student's enrollment in the IEA Program.
- If an account holder has not submitted an IEA Renewal Student Application, including all supporting documentation, by the deadlines posted on the [IEA webpage](#) and does not sign a new IEA Account Holder Contract for the new contractual year, the student's IEA will be closed by the end of the IEA contract term.
 - Any funds remaining on the IEA debit card will be withdrawn from the account and returned to the state treasurer to be placed in the state's education funding account (BEP).
 - If repayment of funds is necessary, the IEA Program will send the account holder an email requesting repayment and detailing why the funds must be repaid.



Completion of the IEA Program

A participating student is no longer eligible to remain in the IEA Program or eligible to receive IEA funding if *either* of the following occurs:

- **The student graduates from high school.**
 - The student may continue in the Program until such time as he or she receives a high school diploma or receives a passing score on all subtests of the General Education Development (GED) or High School Equivalency Test (HiSET). Certificates of attendance do not constitute graduation from high school for the purpose of this Program); *or*
- **The student reaches twenty-two (22) years of age.**
 - The student may complete the school year in which he or she reached the age of 22, provided the student does not turn 22 years old on or before Aug. 15 of the contractual year.



Post-Secondary Enrollment

- After graduating from high school or reaching twenty-two (22) years of age, unused funds in an IEA from prior years can be used for the next four (4) consecutive years, provided that
 - the student continues (renews) participation in the IEA Program as a post-secondary student;
 - the student attends or takes courses from an eligible post-secondary institution, *and*
 - the expenditures are determined to be qualifying expenses.
 - The account holder is still required to submit quarterly expense reports and comply with all Program requirements.

See Ch. 5 of the [IEA Account Holder Handbook](#) for complete details.

Closing the IEA – Post-Secondary Students

- The post-secondary student's IEA will be closed, and any remaining funds returned to the state treasurer if any of the following occur:
 - the student graduates from a post-secondary institution;
 - after a period of four consecutive years after a student enrolls in a post-secondary institution; or
 - the IEA reaches a balance of \$0.00.



Please email any questions to
IEA.Questions@tn.gov.

- The IEA Team will compile all submitted questions and will disperse a “Question and Answer” (Q & A) document to all account holders, via email.



Thank you!

- For assistance, please contact the IEA Team:
 - IEA.Questions@tn.gov
 - (615) 253-3781



Please Share your Feedback:

https://stateoftennessee.formstack.com/forms/survey_2

SKILLS AND KNOWLEDGE



Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>